EXHIBIT "K"

Department of the Treasury
Internal Revenue Service

ALAN C. DIXON
DIXON ADVISORY GROUP USA
140 BROADWAY
28TH FLOOR
NEW YORK, NY 10005

Form **4549-A** (Rev. March 2013)	Department of Treasury-Internal Revenue Service **Income Tax Examination Changes** (Unagreed and Excepted Agreed)		Page __1__ of __2__

Name and Address of Taxpayer	Taxpayer Identification Number	Return Form No.:
ALAN C DIXON C/O Castro & Co., LLC 121 S Orange Avenue, 15th Floor Orlando FL 32801-3241	████7587	1040
	Person with whom examination changes were discussed.	Name and Title: ALAN C DIXON

1. Adjustments to Income	Period End 12/31/2015	Period End	Period End
a. Sch C1 - Gross Receipts or Sales	████		
b. Qualified dividends			
c. Itemized Deductions			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total Adjustments	████		
3. Taxable Income Per Return or as Previously Adjusted			
4. Corrected Taxable Income	████		
Tax Method			
Filing Status			
5. Tax (See attached schedule)			
6. Additional Taxes / Alternative Minimum			
7. Corrected Tax Liability	████		
8. Less a. Foreign Tax Credit	████		
Credits b.			
c.			
d.			
9. Balance *(Line 7 less total of Lines 8a thru 8d)*	████		
10. Plus a. Net Investment Income Tax	████		
Other b. Tax on Prior Year Credit			
Taxes c.			
d.			
11. Total Corrected Tax Liability *(Line 9 plus Lines 10a thru 10d)*	████		
12. Total Tax Shown on Return or as Previously Adjusted	████		
13. Adjustments to: a.			
b.			
c.			
14. Deficiency-Increase in Tax or *(Overassessment - Decrease in Tax)* *(Line 11 less Line 12 adjusted by Lines 13a through 13c)*	1,490,948.00		
15. Adjustments to Prepayment Credits-Increase *(Decrease)*			
16. Balance Due or *(Overpayment)* - *(Line 14 adjusted by Line 15)* *(Excluding interest and penalties)*	1,490,948.00		

Catalog Number 23110T	www.irs.gov	Form **4549-A** (Rev. 3-2013)

Form **4549-A**
(Rev. March 2013)

Department of the Treasury-Internal Revenue Service

Income Tax Examination Changes
(Unagreed and Excepted Agreed)

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Name of Taxpayer
ALAN C DIXON

Taxpayer Identification Number
█████ 7587

Return Form No.:
1040

17. Penalties/ Code Sections	Period End 12/31/2015	Period End	Period End
a. Manually Computed Penalties	██████		
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total Penalties	██████		
Underpayment attributable to negligence: *(1981-1987)* A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to fraud: *(1981-1987)* A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to Tax Motivated Transactions *(TMT)*. Interest will accrue and be assessed at 120% of underpayment rate in accordance with IRC 6621(c).	███		

19. Summary of Taxes, Penalties and Interest:			
a. Balance due or *(Overpayment)* Taxes - *(Line 16, Page 1)*	1,490,948.00		
b. Penalties *(Line 18)* - computed to 04/01/2019	14,548.00		
c. Interest *(IRC § 6601)* - computed to 05/01/2019	0.00		
d. TMT Interest - computed to 05/01/2019 *(on TMT underpayment)*	0.00		
e. Amount due or refund - *(sum of Lines a, b, c and d)*	1,505,496.00		

Other Information:

1. On Form 8833 attached to your return, you claim that your Australian superannuation fund is exclusively taxable in Australia under Article 18, para. 2, of the U.S.-Australia Income Tax Treaty (Treaty). Para. 2 of Article 18 provides that "Social security payments and other public pensions paid by one of the Contracting States to an individual who is a resident of the other Contracting State or a citizen of the United States shall be taxable only in the first-mentioned State." You have neither identified nor substantiated any social security or other public pension payments that you received from Australia during tax year 2015. Accordingly, you did not receive any payments that may be eligible for a benefit under Article 18 of the Treaty.

2. Amount on Line 19a Balance Due is increase in tax and does not reflect your estimated tax payments.

3. This Form 4549-A Income Tax Examination Changes supersedes Form 4549-A dated 03/29/2019.

Examiner's Signature: Name	Employee ID:	Office:	Date:
Anton Pukhalenko	1000815522	Tampa, FL	04/01/2019

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding *(withholding of a percentage of your dividend and/or interest payments)* if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Catalog Number 23110T   www.irs.gov   Form **4549-A** (Rev. 3-2013)

Form **886-A** (May 2017)	Department of the Treasury - Internal Revenue Service # Explanation of Items	Schedule number or exhibit
Name of taxpayer ALAN C DIXON	Tax Identification Number *(last 4 digits)* 7587	Year/Period ended

Taxes (Form 4549 series Line 5 or Form 5278 Line 11):

2015

Tax (regular tax before credits)

Section 1291

Total Taxes:

Other Taxes (Form 4549 series Line 10 or Form 5278 Line 17):

Name of Taxpayer: ALAN C DIXON   04/01/2019

Identification Number: ■ 7587   Total   20.00.00

2015 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income before exemptions;
   otherwise, enter adjusted gross income
2. Total adjustment and preferences (excluding any NOL deduction)
3. Net operating loss deduction
4. Alternative tax net operating loss deduction
5. Alternative minimum taxable income (combine lines 1 thru 4)
6. Exemption amount
7. Subtract line 6 from line 5 (if zero or less, enter zero)
8. If capital gains are reported, use the amount from line 29 of the continuation page
   (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead)
   All others, multiply line 7 by 28% and subtract $ 3,708 from the result
9. Alternative minimum tax foreign tax credit
10. Tentative minimum tax (line 8 less line 9)
11. Regular tax less foreign tax credit plus excess advance premium tax credit repayment
    (if Schedule J was used to figure tax, use the refigured
    amount for line 44 of Form 1040 without using Schedule J)
12. Alternative minimum tax

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status
B. Alternative minimum taxable income
C. Enter amount based on filing status
D. Subtract line C from line B
E. Multiply line D by 25%
F. Subtract line E from line A (if zero or less, enter zero)

Name of Taxpayer: ALAN C DIXON   04/01/2019
Identification Number: ▉ 7587   Total   20.00.00

2015 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7
   (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet
   or line 13 Schedule D Tax Worksheet (refigured for AMT)
3. Amount from Schedule D line 19 (refigured for AMT)
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of
   the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)
5. Smaller of line 1 or line 4
6. Subtract line 5 from line 1
7. Multiply line 6 by 28% and subtract $ 3,708 from the result
8. Enter amount based on filing status
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from
   line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax).
   If neither worksheet applies, use taxable income (but not less than zero).
   If Form 2555 was filed, see instructions
10. Subtract line 9 from line 8 (if zero or less, enter zero)
11. Smaller of line 1 or line 2
12. Smaller of line 10 or line 11; This amount is taxed at 0%.
13. Subtract line 12 from line 11
14. Enter amount based on filing status
15. Amount from line 10
16. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from
    line 19 Schedule D Tax Worksheet, whatever applies (as figured for regular tax).
    If neither worksheet applies, use taxable income (but not less than zero).
    If Form 2555 was filed, see instructions
17. Add lines 15 and 16
18. Subtract line 17 from line 14 (if zero or less, enter zero)
19. Smaller of line 13 or line 18
20. Multiply line 19 by 15%
21. Add lines 12 and 19
22. Subtract line 21 from line 11
23. Multiply line 22 by 20%
24. Add lines 6, 21, and 22
25. Subtract line 24 from line 1
26. Multiply line 25 by 25%
27. Total of lines 7, 20, 23, and 26
28. Multiply line 1 by 28% and subtract $ 3,708 from the result
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report

Name of Taxpayer: ALAN C DIXON   04/01/2019
Identification Number: ███ 7587   Total   20.00.00

2015 - Form 8960 - Net Investment Income Tax

1. Total investment income as filed
2. Adjustments to total investment income
3. Total investment income (combine lines 1 and 2)

4. Total deductions and modifications as filed
5. Adjustments to total deductions and modifications
6. Total deductions and modifications (combine lines 4 and 5; no less than 0.00)

7. Net investment income (subtract line 6 from line 3; no less than 0.00)
8. Modified adjusted gross income
9. Threshold based on filing status
10. Subtract line 9 from line 8 (no less than 0.00)
11. Smaller of line 7 or line 10
12. Net investment income tax (multiply line 11 by .038)

Name of Taxpayer: ALAN C DIXON   04/01/2019
Identification Number: ▓▓▓ 7587   Total   20.00.00

2015 - Qualified Dividends and Capital Gain Tax Worksheet

1. Enter the taxable income from Form 1040, line 43, or the amount from
   Foreign Earned Income Tax Worksheet, line 3, if filing Form 2555 or 2555-EZ
2. Enter the qualified dividends from Form 1040, line 9b
3. If filing Schedule D, enter the smaller line 15 or line 16 of Schedule D, but do not enter
   less than -0-. Otherwise, enter the amount from Form 1040, line 13
4. Add lines 2 and 3
5. If filing Form 4952, enter the amount, if any, from line 4g of Form 4952. Otherwise, enter -0-
6. Subtract line 5 from line 4. If zero or less, enter -0-
7. Subtract line 6 from line 1. If zero or less, enter -0-
8. Enter:
   $ 37,450 if single or married filing separately;
   $ 74,900 if married filing jointly or qualifying widow(er); or
   $ 50,200 if head of household
9. Enter the smaller of line 1 or line 8
10. Enter the smaller of line 7 or line 9
11. Subtract line 10 from line 9. This amount is taxed at 0%
12. Enter the smaller of line 1 or line 6
13. Enter the amount from line 11
14. Subtract line 13 from line 12
15. Enter:
    $ 413,200 if single;
    $ 232,425 if married filing separately;
    $ 464,850 if married filing jointly or qualifying widow(er); or
    $ 439,000 if head of household
16. Enter the smaller of line 1 or line 15
17. Add lines 7 and 11
18. Subtract line 17 from line 16. If zero or less, enter -0-
19. Enter the smaller of line 14 or line 18
20. Multiply line 19 by 15% (.15)
21. Add lines 11 and 19
22. Subtract line 21 from line 12
23. Multiply line 22 by 20% (.20)
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than $100,000,
    use the Tax Table to figure this tax. If the amount on line 7 is $100,000 or more,
    use the Tax Computation Worksheet
25. Add lines 20, 23, and 24
26. Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000,
    use the Tax Table to figure this tax. If the amount on line 1 is $100,000 or more,
    use the Tax Computation Worksheet
27. Tax on all taxable income. Enter the smaller of line 25 or line 26
    Also include this amount on Form 1040, line 44, or
    Foreign Earned Income Tax Worksheet, line 4, if applicable

Name of Taxpayer: ALAN C DIXON   04/01/2019
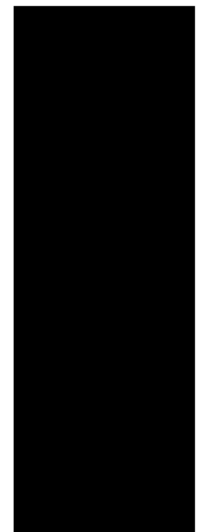Identification Number: ███ 7587   Total   20.00.00

2015 - SCHEDULE A - ITEMIZED DEDUCTIONS

		PER RETURN	PER EXAM	ADJUSTMENT
1.	Medical, dental and insurance premiums	0.00	0.00	0.00
2.	10.0% of adjusted gross income	████████	████████	████████
3.	Net medical and dental expenses	0.00	0.00	0.00
4.	Taxes	████████	████████	████████
5.	Home interest expense	0.00	0.00	0.00
6.	Qualified mortgage insurance premiums	0.00	0.00	0.00
7.	Investment interest	0.00	0.00	0.00
8.	Other interest expense	0.00	0.00	0.00
9.	Total interest expense	0.00	0.00	0.00
10.	Contributions	0.00	0.00	0.00
11.	Casualty and theft losses	0.00	0.00	0.00
12.	Miscellaneous deductions	0.00	0.00	0.00
13.	2% of adjusted gross income	████████	████████	████████
14.	Excess miscellaneous deductions	0.00	0.00	0.00
15.	Other miscellaneous deductions	0.00	0.00	0.00
16.	Total itemized deductions (Sum of lines 3, 4, 9, 10, 11, 14, and 15 less any applicable limitation)	████████	████████	████████

ITEMIZED DEDUCTIONS WORKSHEET - PER EXAM

A Total of lines 3, 4, 9, 10, 11, 14, and 15 above

B Total of lines 3, 7, and 11, (plus any gambling
   and casualty or theft losses on line 15 above)

C Line A less line B

D Multiply the amount on line C by 80%

E Adjusted gross income

F Itemized deduction limitation based on filing status

G Line E less line F

H Multiply the amount on line G by 3%

I Enter the smaller of line D or line H

J Total itemized deductions
   (Line A less line I, entered on
   line 16 per exam column above)

Name of Taxpayer: ALAN C DIXON   04/01/2019

Identification Number: ████ 7587   Total   20.00.00

2015 - PERSONAL EXEMPTION WORKSHEET

1. Multiply $4,000 by the total number of exemptions claimed

2. Adjusted gross income

3. Limitation based on filing status

   NOTE: If line 2 is not greater than line 3, STOP;

   enter amount from line 1 on line 8 below

4. Subtract line 3 from line 2

   If line 4 is less than zero or more than $122,500 ($61,250 if married filing separately),

   then STOP; enter 0.00 on line 8

5. Divide line 4 by $2,500 ($1,250 if married filing separately)

   (If result is not a whole number, increase to next whole number)

6. Multiply line 5 by 2% and enter the result as a decimal

7. Multiply line 1 by line 6

8. Deduction for exemptions

   (subtract line 7 from line 1; or amount from line 1 or 0.00, if applicable)